



910 North Last Chance Gulch
Helena MT 59601
Federal ID# 39-0758449



GALUSHA
HIGGINS
& GALUSHA PC
EST. 1919



INVOICE

Roman Catholic Bishop of Helena Montana
Most Reverend George Leo Thomas
PO Box 1729
Helena MT 59624

Date: 01/23/2015
Page: 3
Client #: 127041
Invoice#: 860383 and 169519
Biller: Nathan McCarthy
Phone: (406) 442-5520
Email: nmccarthy@wipfli.com

Progress billing for interim audit work (see attached detail).

\$7,525.33

\$7,525.33

***** Please return remittance coupon with payment *****

All business or commercial accounts, other than agricultural accounts, will be charged interest of 1.5 percent per month (equivalent to 18 percent per annum computed monthly).

Remit payment to:

WIPFLI LLP
PO BX 3160
MILWAUKEE WI 53201-3160

Roman Catholic Bishop of Helena Montana
Client #: 127041
Invoice#: 860383 and 169519
Amount Due: \$7,525.33

0127041 0860383 00003714950

Invoice #169519 time detail

Date	Employee	Cat	SubCat	Service	Memo	Hours	Rate	Billed
3/6/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	1	223	223.00
3/6/2014	Michele Bazzanella	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	1	120	120.00
3/14/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	2.25	223	501.75
3/20/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	0.5	223	111.50
4/21/2014	Nathan McCarthy	AUDIT	AUDIT	107	Preparation of engagement letter	1	223	223.00
7/9/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	0.25	223	55.75
7/2/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	0.5	223	111.50
8/4/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	1.25	223	278.75
8/11/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	0.25	223	55.75
8/21/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	0.25	223	55.75
9/15/2014	Emily Isaacson	AUDIT	AUDIT	110	Audit file set-up	1.25	120	150.00
9/15/2014	Emily Isaacson	AUDIT	AUDIT	103	Audit programs set up	2.75	120	330.00
9/15/2014	Emily Isaacson	AUDIT	AUDIT	172	Trial balance preparation	1.5	120	180.00
9/16/2014	Emily Isaacson	AUDIT	AUDIT	104	Engagement risk assessment	2.5	120	300.00
9/16/2014	Emily Isaacson	AUDIT	AUDIT	109	Audit planning checklists	0.25	120	30.00
9/16/2014	Emily Isaacson	AUDIT	AUDIT	103	Audit programs set up	0.75	120	90.00
9/16/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	0.5	223	111.50
9/17/2014	Nathan McCarthy	AUDIT	AUDIT	164	Discussions with Jim Carney	0.5	223	111.50
9/26/2014	Nathan McCarthy	AUDIT	AUDIT	164	Discussions with Jim Carney	0.25	223	55.75
9/27/2014	Nathan McCarthy	AUDIT	AUDIT	164	Discussions with Jim Carney	0.25	223	55.75
9/29/2014	Emily Isaacson	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	1	120	120.00
9/29/2014	Emily Isaacson	AUDIT	AUDIT	103	Audit programs set up	0.5	120	60.00
9/29/2014	Emily Isaacson	AUDIT	AUDIT	102	Confirmation preparation	2	120	240.00
9/30/2014	Emily Isaacson	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	0.75	120	90.00
9/30/2014	Nathan McCarthy	AUDIT	AUDIT	101	Audit planning - includes client meetings or discussion, meetings with predecessor auditor and discussions on status of information.	1.25	223	278.75
						24.25	\$	3,940.00
4/29/2014	Expense	BEXP	BNEXP	702B	Postage	0	\$	1.38
						Hours	Rate	
						Nathan McCarthy	10	223 \$ 2,230.00
						Emily Issacson	13.25	120 \$ 1,590.00
						Michelle Bazzanella	1	120 \$ 120.00
						Total Services		\$ 3,940.00
						Total Expenses		\$ 1.38
						Total for this Invoice		\$ 3,941.38

Invoice #860383 time detail

Date	Employee	Cat	SubCat	Service	Memo	Hours	Rate	Billed
10/16/2014	Nathan McCarthy	AUDIT	AUDIT	101	Planning Meeting with Client	0.25	223	55.75
11/14/2014	Nathan McCarthy	AUDIT	AUDIT	101	Supervision	0.25	223	55.75
11/26/2014	Nathan McCarthy	AUDIT	AUDIT	101	Planning Meeting with Client	0.25	223	55.75
1/5/2015	Nathan McCarthy	AUDIT	AUDIT	101	Meetings	1	223	223.00
1/6/2015	Emily Issacson	AUDIT	AUDIT	107	Client Planning Meeting	1.3	120	156.00
1/6/2015	Nathan McCarthy	BEXP	BNEXP	702B	Meetings	2	223	446.00
1/9/2015	Nathan McCarthy	AUDIT	AUDIT	101	Planning	1.5	223	334.50
1/10/2015	Nathan McCarthy	AUDIT	AUDIT	101	Planning	0.25	223	55.75
1/12/2015	Emily Issacson	AUDIT	AUDIT	101	Trial Balance Import and Mapping	1.5	120	180.00
1/12/2015	Jessilynn Olsen	AUDIT	AUDIT	101	Trial Balance Import and Mapping	4	82	328.00
1/12/2015	Nathan McCarthy	AUDIT	AUDIT	101	Planning	1.5	223	334.50
1/13/2015	Emily Issacson	AUDIT	AUDIT	110	Trial Balance Import and Mapping	1.6	120	192.00
1/13/2015	Emily Issacson	AUDIT	AUDIT	103	Planning	1.3	120	156.00
1/13/2015	Jessilynn Olsen	AUDIT	AUDIT	172	Trial Balance Import and Mapping	3.1	82	254.20
1/13/2015	Nathan McCarthy	AUDIT	AUDIT	104	Planning	0.75	223	167.25
1/14/2015	Emily Issacson	AUDIT	AUDIT	109	Trial Balance Import and Mapping	0.4	120	48.00
1/14/2015	Jessilyn Olsen	AUDIT	AUDIT	103	Trial Balance Import and Mapping	1.5	82	123.00
1/14/2015	Quincey Kuiava	AUDIT	AUDIT	101	Trial Balance Import and Mapping	0.2	82	16.40
1/15/2015	Quincey Kuiava	AUDIT	AUDIT	164	Trial Balance Import and Mapping	3	82	246.00
1/15/2015	Nathan McCarthy	AUDIT	AUDIT	164	Planning	0.2	223	44.60
1/16/2015	Nathan McCarthy	AUDIT	AUDIT	164	Planning	0.5	223	111.50
						<u>26.35</u>		<u>\$ 3,583.95</u>

Summary

	Hours	Rate	
Nathan McCarthy	8.45	223	\$ 1,884.35
Emily Issacson	6.1	120	\$ 732.00
Jessilyn Olsen	8.6	82	\$ 705.20
Quincey Kuiava	<u>3.2</u>	82	<u>\$ 262.40</u>
Total Services	26.35		<u>\$ 3,583.95</u>
Total Expenses			<u>\$ -</u>
Total for this Invoice			<u>\$ 3,583.95</u>